

RECEIVED

APR 25 2008

OFFICE OF U.S. DISTRICT JUDGE
BRUCE S. JENKINS
IN THE UNITED STATES DISTRICT COURT, DISTRICT OF UTAH
CENTRAL DIVISION

FILED
U.S. DISTRICT COURT
2008 APR 28 A 11:05

DISTRICT OF UTAH

UNITED STATES OF AMERICA,

:

Civil Nos. 2:08 CV43 BSJ

Petitioner,

:

**ORDER ADOPTING REPORT &
RECOMMENDATION**

vs.

:

EILEEN N. CORNWALL,

:

Honorable Bruce S. Jenkins

Magistrate Judge Paul M. Warner

Respondent.

:

BY: _____
DEPUTY CLERK

The United States of America filed a petition to enforce its August 2, 2007 IRS Summons ("the Summons") pursuant to 26 U.S.C. §§ 7402(b) and 7604(a). This Court issued an Order to Show Cause on January 16, 2008, which referred this matter to Magistrate Judge Warner for a hearing scheduled for March 5, 2008.

At the hearing, Respondent appeared pro se, the United States appeared through Jared C. Bennett, Assistant United States Attorney. The parties agreed to continue the matter for 30 days because Respondent agreed to provide all the material requested in the Summons within that time.

On April 8, 2008, Magistrate Judge Warner convened a status conference to determine whether Respondent had done what she said she would do at the March 5, 2008 hearing. Respondent did not appear, and the United States appeared through Assistant United States Attorney, Jared C. Bennett. At the hearing, the United States presented evidence to Magistrate Judge Warner's satisfaction that Respondent had not provided the information requested by the Summons as she said she would do at the March 5, 2008 hearing. Consequently, Magistrate Judge Warner issued a Report and Recommendation reporting that the United States has carried its burden to enforce the Summons,

and that Respondent had failed to show cause as to why she should be not be compelled to comply therewith. Magistrate Judge Warner recommended that Respondent comply within 5 days of this Court's order adopting the Report and Recommendation because she already had 30 days to comply but failed to do so. The Report and Recommendation instructed Respondent that she had 10 days to object. Respondent never filed any objections.

After reviewing this matter de novo, this Court ADOPTS the Report and Recommendation and ORDERS Respondent to comply within five days from the date of this Order.

DATED this 25 day of April 2008.

BY THE COURT:

A handwritten signature in black ink, appearing to read "Bruce S. Jenkins", is written over a horizontal line.

BRUCE S. JENKINS, Judge
United States District Court

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I am an employee of the United States Attorney's Office for the District of Utah, and that a copy of the foregoing **ORDER ADOPTING REPORT & RECOMMENDATION** was mailed, postage prepaid, this 25th day of April 2008 to the following:

EILEEN N. CORNWALL
6836 Sovoie Ct.
West Jordan, UT 84084

/s/ Jared C. Bennett